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By: **Delegate Guns**  
Introduced and read first time: February 23, 2001  
Assigned to: Rules and Executive Nominations

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A BILL ENTITLED

1 AN ACT concerning

2                           **Cecil County - Property Tax - Personal Property of Tax-Exempt**  
3   **Organizations**

4 FOR the purpose of exempting from the property tax personal property in Cecil  
5 County owned by certain tax-exempt organizations and used for the purposes of  
6 the organizations; and generally relating to a property tax exemption on certain  
7 personal property in Cecil County owned by certain tax-exempt organizations.

8 BY adding to  
9 Article - Tax - Property  
10 Section 7-242  
11 Annotated Code of Maryland  
12 (1994 Replacement Volume and 2000 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
14 MARYLAND, That the Laws of Maryland read as follows:

15   **Article - Tax - Property**

16 7-242.

17 PERSONAL PROPERTY IN CECIL COUNTY IS NOT SUBJECT TO PROPERTY TAX IF  
18 THE PROPERTY:

19                   (1) IS OWNED BY A NONPROFIT ORGANIZATION THAT IS EXEMPT FROM  
20 TAXATION UNDER § 501(C)(3) OR (4) OF THE INTERNAL REVENUE CODE; AND

21                   (2) IS USED FOR THE PURPOSES OF THE ORGANIZATION.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
23 October 1, 2001.